

**THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
Columbia, Louisiana**

General Purpose Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended  
June 30, 2017

THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
Columbia, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended  
June 30, 2017  
With Supplemental Information Schedules

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Member:  
American Institute of  
Certified Public Accountants  
Society of Louisiana Certified  
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Governmental Accounting,  
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Financial Reporting

### Accountant's Compilation Report

#### THIRTY-SEVENTH JUDICIAL DISTRICT

#### INDIGENT DEFENDER FUND

Columbia, Louisiana

I have compiled the accompanying general purpose financial statements of the Thirty-Seventh Judicial District Indigent Defender Fund, a component unit of the Caldwell Parish Police Jury, as of June 30, 2017, and for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United State of America and designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Thirty-Seventh Judicial District Indigent Defender Fund's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The schedule of compensation, benefits, and other payments to agency head on page 7 is presented for purposes of additional analysis and is not a required part of the basic financial statements. In my opinion, the information is fairly stated in all material respects, in relation to the basic financial statements as a whole.



West Monroe, Louisiana

December 11, 2017

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
Columbia, Louisiana  
ALL FUND TYPES

Balance Sheet, June 30, 2017

GOVERNMENTAL  
FUND TYPE -  
GENERAL FUND

**ASSETS**

Cash	\$26,473
Receivables - court costs	<u>1,657</u>
TOTAL ASSETS	<u><u>\$28,130</u></u>

**LIABILITIES AND FUND EQUITY**

Liabilities - payroll expenses	<u>\$1,034</u>
TOTAL LIABILITIES	<u>1,034</u>
Fund Equity - fund balance - unassigned	<u>27,096</u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$28,130</u></u>

See accompanying notes and accountant's compilation report.

THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
Columbia, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended June 30, 2017

**REVENUES**

State Government	
Appropriations - general	\$142,440
Local Government	
Statutory fines, forfeitures, fees, court costs and other	<u>34,124</u>
Total revenues	<u>176,564</u>

**EXPENDITURES**

Personal services and benefits	
Salaries	16,152
Operating costs	
Contract services - attorney/legal	134,191
Contract services - other	11,496
Travel - other	<u>168</u>
Total operating costs	<u>145,855</u>
Total expenditures	<u>162,007</u>

**EXCESS OF REVENUES**

<b>OVER EXPENDITURES</b>	<u>14,557</u>
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**FUND BALANCE AT BEGINNING OF YEAR**12,539**FUND BALANCE AT END OF YEAR**\$27,096

**OTHER SUPPLEMENTARY INFORMATION**



THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
Columbia, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended June 30, 2017

LOUIS CHAMPAGNE, DISTRICT DEFENDER

PURPOSE	AMOUNT
Salary	\$80,191